

AMENDATORY SECTION (Amending WSR 99-22-081, filed 11/2/99, effective 12/3/99)

**WAC 390-16-032 Forms--Auction report.** The official form for reporting items donated and sold at auctions, as required by RCW 42.17.090 (1)(b), is designated "Attachment Au," revised 12/99. This attachment shall accompany each C-3 which reports the receipt of funds from an auction. Copies of this form are available at the Commission Office, 711 Capitol Way, Room ((403)) 206, Evergreen Plaza Building, P.O. Box 40908, Olympia, Washington, 98504-0908.

# AUCTION REPORT

Use this form as an attachment to C3 to report items donated and sold at auctions. Please see the reverse for an example of a report.

ATTACHMENT  
TO C3

**Au**

(12/99)

Page

Candidate or Committee Name (Do not abbreviate. Use full name.)

Date Auction was held

Item No. Description	Name and Address	P R I	G E N	Fair Market Value	Sale Price	Amount Over Fair Market Value	Aggregate Total*
	Contributor						
	*Occupation and Employer:						
	Buyer						
	*Occupation and Employer:						
	Contributor						
	*Occupation and Employer:						
	Buyer						
	*Occupation and Employer:						
	Contributor						
	*Occupation and Employer:						
	Buyer						
	*Occupation and Employer:						
	Contributor						
	*Occupation and Employer:						
	Buyer						
	*Occupation and Employer:						

\*If an individual – whether a contributor or buyer – has given \$100 or more in the aggregate to the campaign, show his or her occupation and the name, city & state of his or her employer.

### Cash receipts, this page

Total, sale price column

### Total from attached pages

### Total cash receipts

Put this amount in part 1d of C3 report

I certify that the information herein is true, correct and complete to the best of my knowledge.

Treasurer's signature

Date

# INSTRUCTIONS

**Item No./Description:** As each item to be auctioned is received, assign it a number and a brief description.

**Contributor:** The person or organization that donates an item or service to be auctioned. If the campaign purchases items for auction, state "purchased by committee" under contributor's name. If auction is held by state office candidate, designate which election (PRI or GEN) contribution is for. Contribution amount is fair market value of item or service and is subject to any applicable contribution limit. Adjust fair market value amount if sold for less than initial fair market value. See No. 2 below.

**Buyer:** The person who buys the item or service being auctioned. If auction is held by state office candidate, designate which election (PRI or GEN) buyer is giving to when purchase price exceeds fair market value amount.

**Fair Market Value:** The retail value of the article. Adjust if amount paid is less than fair market value. See No. 2 below.

**Sale Price:** The amount the buyer paid for the item or service.

**Amount Over Fair Market Value:** The amount the sale price exceeds fair market value. If sale price is less than or equal to the fair market value, leave blank. The amount paid in excess of fair market value is a contribution from the buyer and is subject to any applicable contribution limit.

## Aggregate Total:

**Contributor:** Fair market value of the donation plus all previous contributions made during campaign (for state office candidates, all contributions made for election designated; for continuing political committees, all contributions made during calendar year).

**Buyer:** Amount over fair market value plus all previous contributions made during campaign (for state office candidates, all contributions made for election designated; for continuing political committees, all contributions made during calendar year).

**If Cash is Received:** RCW 42.17.740 says that a political committee must make all of its monetary contributions by check (or other written instrument). However, individuals, businesses, unions and other entities may use currency to make small contributions. The maximum amount of a currency contribution is periodically adjusted by PDC. See WAC 390-05-400 or contact PDC. If the campaign receives cash contributions, each of which does not exceed the maximum, but is more than \$50, prepare a receipt – signed by the donor and either the candidate, treasurer or deputy treasurer – and keep it as part of the campaign records.

## Example of Auction Report

Candidate or Committee Name (Do not abbreviate. Use full name.) Sam Smith for State Senate				Date Auction was held 09/14/XXXX			
Item No. Description	Name and Address	PRI I	GEN N	Fair market value	Sale price	Amount over fair market value	Aggregate Total*
No. 1 Use of Beach Cabin for Week	<b>Contributor</b> John Doe 200 "A" Street, Seattle, WA 98101 *Occupation and Employer: Accountant; CPA Firm, Seattle, WA	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 500.00			\$ 500.00
	<b>Buyer</b> Mary Smith 400 "B" Street, Tacoma, WA 98402 *Occupation and Employer: Homemaker	<input type="checkbox"/>	<input checked="" type="checkbox"/>		\$ 600.00	\$ 100.00	\$ 100.00
No. 2 Dinner For 4	<b>Contributor</b> Sam Brown 123 Military Road, Anytown, WA 98101 *Occupation and Employer: Contractor; Sam's Decks, Anytown, WA	<input type="checkbox"/>	<input checked="" type="checkbox"/>	\$ 200.00			\$ 150.00
	<b>Buyer</b> Tom Mix Rt. 2, Box 1, Saddle Mt., WA 98900 *Occupation and Employer: Manager; ABC Retail, Saddle Mt., WA	<input type="checkbox"/>	<input type="checkbox"/>		\$ 150.00		
<b>Cash receipts, this page</b> Total, sale price column				→	\$ 750.00		
<b>Total from attached pages</b>				→	\$ 0		
<b>Total cash receipts</b> Put this amount in part 1d of C3 report				→	\$ 750.00		